the Forest-officer as a reserved or a protected forest on such terms as may be mutually agreed upon; or

(*b*) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER AND OTHER FOREST-PRODUCE.[1]

Power to impose duty on timber and other forest-produce.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places and at such rates as it may from time to time prescribe by notification in the local official Gazette on all timber [[2]or other forest-produce]—

(*a*) which is produced in British India, and in respect of which the Government has any right;

(*b*) which is brought from any place beyond the frontier of British India.

Power to fix value for *ad valorem* duty.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber [[2]or other forest-produce], which, at the time when this Act comes into force in any

[1] This heading was substituted for the original heading by the Forest Act, 1890 (V of 1890), s. 8 (*1*). General Acts, Vol. V.

[2] These words were inserted by Act V of 1890, s. 8 (*2*).

any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

Limit not to apply to purchase-money or royalty.

40. Nothing in this Chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

Power to make rules to regulate transit of forest-produce.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

[1] Such rules may (among other matters)—

(*a*) prescribe the routes by which alone timber [[2] or other] forest-produce may be imported, exported

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[1] For rules made under this section for—

(1) Bombay, *see* list on p. lix of the Bombay List of Local Rules and Orders;

(2) Central Provinces, *see* p. 25 of the Central Provinces List of Local Rules and Orders, Ed. 1896;

(3) United Provinces, *see* North-Western Provinces and Oudh List of Local Rules and Orders, Ed. 1894, p. 66.

For rules made by the Government of Bengal to regulate the transit of timber on the Gandak River, so far as it flows within the jurisdiction of that Government, *see* Calcutta Gazette, 1898, Pt. I, p. 141.

For rules made for the Sonthal Parganas as to the management of protected forests under this section in conjunction with s. 31, *see* Calcutta Gazette, 1901, Pt. I, p. 67.

For River rules for the Chittagong Hill Tracts, *see* Calcutta Gazette, 1881, Pt. I, p. 930; *ibid*, 1882, Pt. I, p. 667; *ibid*, 1885, Pt. I, p. 941; *ibid*, 1898, Pt. I, p. 886; *ibid*, 1901, Pt. I, p. 964.

[2] These words were substituted for the words "and other" by the Forest Act, 1890 (V of 1890), s. 8 (*3*), printed, General Acts, Vol. V.